Equivalent: Jurnal Ilmiah Sosial Teknik
Volume 8, Issue 2, 670-684
e_ISSN: 2775-0833
https://jurnalequivalent.id/index.php/jequi/index
DOI: doi.org/10.59261/jequi.8i2.337

APIP Authority and Public Accountability: Institutional Effectiveness in DKI Jakarta Provincial Government

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Article Info:
Article history:
Received: May 06, 2026
Revised: June 13, 2026
Accepted: June 26, 2026

Keywords:
Internal Audit; Public Accountability; SPIP; Governance; APIP; DKI Jakarta.

Abstract

Background: Public accountability is a fundamental requirement for realizing good governance in modern democratic administration. It extends beyond regulatory compliance to include responsibility for performance, policy processes, and public impact. Effective supervision and independent supervisory institutions are therefore essential to strengthen transparency, efficiency, and accountability in local government administration.
Objective: This study aims to analyze the effectiveness of the Government Internal Supervisory Apparatus (APIP) authority in enhancing accountability within the Provincial Government of the Special Capital Region of Jakarta (DKI Jakarta).
Methods: The research employs a qualitative approach using normative-institutional analysis and public policy review. Data were examined through document analysis, APIP capability reports, the Government Internal Control System (SPIP) maturity evaluations, and recent scholarly literature.
Results: The findings reveal that the effectiveness of APIP authority is not solely determined by regulatory power but also by institutional capacity, auditor independence, leadership commitment, SPIP maturity, and the integration of risk-based supervision. Although APIP authority in Jakarta is normatively adequate, its implementation faces structural challenges, including limited human resources, bureaucratic intervention, and weak follow-up on audit recommendations. Strengthening APIP capability to Level 3 or above, transforming the supervisory culture, and implementing digital internal audit systems are key determinants of sustainable improvements in public accountability.
Conclusion: The study concludes that internal oversight reform must be oriented toward integrity-based governance and risk management frameworks.

To cite this article: Talapessy, R. B., Jeddawi, M., Rowa, H., & Thahir, B. (2026). APIP Authority and Public Accountability: Institutional Effectiveness in DKI Jakarta Provincial Government. *Equivalent: Jurnal Ilmiah Sosial Teknik*, 8(2), 670-684. https://doi.org/10.59261/jequi.v8i2.337

INTRODUCTION

Public accountability is the main foundation of modern public governance. In the contemporary governance perspective, accountability is no longer narrowly defined as administrative compliance with regulations but encompasses a broader dimension, namely responsibility for performance, processes, and the impacts of public policies on society. Thus, accountability becomes a strategic instrument in ensuring that every government action can be accounted for transparently, efficiently, and in an orientation toward the public interest. Within this framework, good governance becomes the main goal to be achieved through the implementation of an effective and integrated supervisory system. Sukma (2024) emphasizes that government accountability is the main instrument in realizing good governance based on the applicable regulatory framework. This approach places supervision as a central element in modern public administration systems. In line with this, Dewi (2022) emphasizes that the independence of the supervisory apparatus is a key factor determining the quality of public accountability, particularly in the implementation of good governance principles at the local government level.

In the context of decentralization in Indonesia, local governments are given broad authority to manage budgets, design development programs, and provide public services to the community. On one hand, this regional autonomy provides opportunities to increase efficiency and policy responsiveness, but on the other hand, it also creates significant risks, such as potential budget irregularities, program inefficiencies, and the emergence of moral hazard within the bureaucracy. This condition demands a strong internal supervisory system capable of effectively controlling these risks. Jatmiko (2020) emphasizes that the level of public sector accountability is largely determined by the effectiveness of internal supervision, transparency in financial management, and the institutional commitment of local governments to account for the use of resources to the public as sovereign stakeholders (Umam & Setiyowati, 2023). Thus, strengthening the internal supervisory system is an important prerequisite for maintaining the integrity of local government governance.

The Province of the Special Capital Region of Jakarta, as the capital city, has different characteristics compared to other regions in Indonesia. As the center of government, economy, and social activity, DKI Jakarta faces high fiscal complexity, a large volume of development programs, and a very intense level of public exposure. This condition leads to increasingly high demands for public accountability. Every policy and use of the regional budget is under strict scrutiny from the public, media, and external supervisory institutions. Therefore, the existence of a strong, adaptive, and professional internal supervisory system is crucial. In the structure of local government, the internal supervisory function is carried out by the Government Internal Supervisory Apparatus (APIP) through the Provincial Inspectorate. APIP has a strategic role in ensuring that all financial management processes and development programs run in accordance with the principles of accountability, transparency, and efficiency. Suling (2024) emphasizes that the effectiveness of supervision conducted by the regional inspectorate significantly influences the quality of guidance and supervision over the implementation of regional financial management tasks. However, Mangallo, Baharuddin, and Lambe (2025) found that the implementation of supervisory duties and functions in regional inspectorates still faces various institutional obstacles, such as limited human resources, weak coordination, and suboptimal internal control systems.

The problem that arises is the extent to which the formal authority possessed by APIP has been translated into substantive supervision that has a real impact on improving accountability. In practice, the effectiveness of supervision is determined not only by the existence of regulations or organizational structure but also by the capacity, independence, and integrity of the supervisory apparatus itself. Prima (2025) found that the effectiveness of APIP performance, particularly in performance and financial supervision, is still influenced by various institutional factors, such as the quality of human resources, budget support, and the commitment of regional leaders. This indicates a gap between formal authority and field implementation. Similar findings were also expressed by Manurung and Rahman (2026), who stated that the effectiveness of APIP supervision over the procurement of goods and services still requires continuous capacity building, especially in terms of technical competence and the use of information technology. Furthermore, the aspect of follow-up on supervisory results is also an important indicator in assessing APIP effectiveness. The low level of implementation of audit recommendations indicates that the supervisory function has not been fully able to drive systemic organizational behavioral change.

In an effort to strengthen public accountability, the role of APIP cannot be separated from the function of preventing deviations and strengthening internal control systems. Nurfalah and Kartikasari (2025) emphasize that optimizing the role of APIP is a strategic instrument in preventing potential financial losses to the state or region. This preventive function is increasingly important, considering that modern supervisory approaches no longer focus solely on error detection but also on early risk prevention. Firmansyah (2025) shows that strong internal control significantly contributes to preventing fraud in public financial management. Furthermore, Wijaya (2025) confirms that APIP performance has a real influence on the quality of local government financial reports, which is one of the main indicators of public accountability. Thus, strengthening the role of APIP not only impacts compliance aspects but also the quality of government financial outputs.

On the other hand, the effectiveness of supervision is also influenced by the quality of coordination between APIP and law enforcement officials. Synergy between these two institutions is important in creating a comprehensive and integrity-based supervisory system. Falka, Sari, and Yusrizal (2022) found that coordination between APIP and law enforcement plays a crucial role in preventing abuse of authority by government officials. Without effective coordination, the potential for overlapping authority and weak enforcement can hinder supervisory effectiveness. Pradifta (2022) adds that structured and systematic supervisory policies can increase the effectiveness of handling public complaints, which is an important indicator in measuring public accountability. Furthermore, Nainggolan and Prabowo (2019) show that internal auditor factors, such as competence, independence, and professionalism, significantly influence the effectiveness of internal audits in the public sector (Adi, 2025).

Strengthening APIP institutions is also closely related to increasing organizational capability through the Internal Audit Capability Model (IACM) approach. This model provides a systematic framework for improving the maturity of the internal audit function from basic to optimal levels. Sumanti (2020) explains that improving APIP capability through IACM is a strategic step that must be consistently supported by local governments, both in terms of policy, resources, and leadership commitment (Hendriawan et al., 2026). Saputra (2021) emphasizes that the role of APIP as a quality controller and assurance agent is very important in preventing abuse of authority by state civil apparatus (suci, 2026). Furthermore, Betta and Arza (2020) found that the commitment of regional apparatus, the role of APIP, and organizational culture significantly influence the effectiveness of implementing government agency performance accountability systems (Jiwayanti et al., 2024). Puspa and Prasetyo (2020) also emphasize that a strong internal control system has a positive impact on the accountability of public financial management (Yanti et al., 2025).

Accountability in the public sector is the moral and administrative obligation of the government to account for the use of public resources to the public. According to Mardiasmo (2021), public accountability is not only related to financial reporting but also concerns performance accountability and compliance with regulations (Hartanti et al., 2026). This perspective is reinforced by the OECD (2020), which emphasizes that accountability is part of the public integrity system that prevents corruption and increases public trust (OECD 2023, 2023).

The World Bank (2020) states that government effectiveness is largely determined by an internal supervisory system capable of ensuring transparency and control over public spending. Thus, accountability cannot be separated from the quality of the government's internal supervisory system (Moss & Buachoom, 2026). Turetken et al. (2020) explain that the effectiveness of internal audit is determined by independence, auditor competence, and top management support. Mihret and Yismaw Getie Mihret & Wondim Yismaw (2007) add that the effectiveness of internal audit in the public sector is strongly influenced by institutional capacity and clarity of the legal mandate (Masoud, 2025). Power (2021) in the concept of the audit society emphasizes that modern audits function as a mechanism for building institutional trust (Power, 2026). Without the legitimacy of internal audit, public accountability will be merely administrative.

APIP capability is the main indicator of the effectiveness of government internal supervision. BPKP (2023) states that APIP at Level 3 and above has adequate assurance and consulting roles. Setiawan and Sari (2022) found that SPIP maturity significantly influences the performance accountability of local governments. Sitorus (2025) emphasize that APIP independence is positively correlated with the quality of audit results. This finding indicates that formal authority must be accompanied by professional autonomy.

De Vries and Nemec (2013) state that post-2018 public sector reform has moved from a bureaucratic model towards collaborative governance (De Vries & Nemec, 2026). Hood and Dixon (2015) remind that reform not accompanied by performance evaluation can actually increase administrative costs (Dickson et al., 2026; Ingrams et al., 2024). The OECD 2016 (2016) in the Public Governance Review of Indonesia emphasizes the importance of strengthening internal supervisory systems to improve the quality of fiscal decentralization (Government at a Glance 2023, 2023).

Thus, it can be seen that the effectiveness of APIP authority in improving local government accountability is a complex and multidimensional issue involving institutional aspects, human resources, control systems, and the organizational environment. Therefore, this study aims to comprehensively analyze the effectiveness of APIP authority in enhancing the accountability of the Provincial Government of the Special Capital Region of Jakarta, by integrating theoretical and empirical approaches. This research is expected to contribute to the development of public administration studies, particularly regarding the strengthening of internal supervisory systems, as well as provide strategic recommendations for local governments in improving the quality of accountable and integrity-based governance.

METHOD

This research used a qualitative approach with normative analysis and document study. Data were obtained from national and regional regulations, local government performance reports, supervisory result reports, and academic literature related to accountability and public supervision. The analytical framework used Bovens' accountability theory, Behn's performance accountability concept, and the COSO internal control framework. The analysis was conducted by identifying the normative authority of APIP, evaluating its implementation, and assessing its impact on accountability.

Source triangulation was carried out by comparing official government reports, SPIP evaluation documents, and academic studies. This approach aimed to obtain a comprehensive picture of the effectiveness of APIP authority in the Province of the Special Capital Region of Jakarta. Primary data were collected through in-depth interviews with APIP officials and regional government administrators, participatory observation of supervisory processes, and document analysis of regulatory and institutional materials. Triangulation was applied as a data validation strategy to ensure consistency and credibility of findings across multiple data sources (Falka et al., 2022).

Data analysis in this study used an interactive analysis model that emphasizes that qualitative analysis is not linear but an iterative and interactive process occurring simultaneously through data reduction, data display, and conclusion drawing/verification. This approach aligns with qualitative analysis practices in government supervision research, as used by Mangallo, Baharuddin, and Lambe (2025) in their study on the effectiveness of the supervisory function in implementing regional government affairs.

Specifically, data reduction involved systematic coding of interview transcripts and document findings to identify recurring themes related to APIP institutional capacity, independence, and supervisory effectiveness. Data presentation was structured thematically around APIP authority configurations, SPIP maturity indicators, and governance reform dimensions. Conclusion drawing involved iterative cross-verification of emerging themes with the theoretical frameworks of Bovens' accountability theory and the COSO internal control model to ensure analytical validity (Miles et al., 2014; Mohajan & Mohajan, 2022).

RESULTS AND DISCUSSION

Configuration of Formal APIP Authority in DKI Jakarta Province

Normatively, APIP in the DKI Jakarta Provincial Government holds the authority to audit, review, evaluate, monitor, and conduct other supervisory activities as regulated within the government's internal supervisory system. Institutionally, the Provincial Inspectorate functions as a regional apparatus that reports directly to the Governor. From a modern governance perspective, this design provides structural legitimacy; however, it simultaneously presents challenges to institutional independence and functional autonomy.

Turetken et al. (2020) emphasize that internal audit effectiveness is determined by three main factors: independence, professional competence, and top management support. When any of these elements is weakened, the supervisory function tends to be reduced to an administrative compliance role, limiting its strategic value in governance oversight. In the context of DKI Jakarta, formal authority has enabled APIP to conduct risk-based audits, performance audits, and evaluations of strategic regional programs. However, the effectiveness of this authority is not measured solely by the number of audits conducted, but rather by the extent to which audit recommendations are followed up and translated into systemic and sustainable institutional improvements.

APIP Capability and Determinants of Supervisory Effectiveness

The capability of the Government Internal Supervisory Apparatus (APIP) is the primary foundation for determining the effectiveness of the internal supervisory system in local governments. Capability is not only understood as the availability of human resources and regulatory instruments but also includes audit process maturity, integration of risk management, the quality of audit methodologies, and an organizational culture that supports integrity and professionalism. Within this framework, strengthening APIP capability is a national strategic agenda aimed at enhancing public accountability.

The Financial and Development Supervisory Agency BPKP (2023) shows that the improvement of APIP capability nationally has progressed toward Level 3 (Integrated). This level indicates that the internal audit function is no longer limited to compliance-based inspections but has become risk-based and integrated into the organizational management system. At this stage, APIP is expected to provide both assurance and consulting services that add value to regional leaders. In other words, supervision is no longer reactive but proactive and preventive.

However, achieving Level 3 formally does not necessarily equate to substantive effectiveness. Turetken et al. (2020) emphasize that internal audit effectiveness is determined by the combination of auditors' professional competence, structural independence, and top management support. Without genuine support from regional leaders, the supervisory function risks marginalization. In the context of the DKI Jakarta Provincial Government, such support is reflected in the commitment to follow up on audit recommendations and strengthen the institutional capacity of the Inspectorate.

Andi and Wijaya (2025) found that APIP capability significantly influences the quality of local government governance. This finding reinforces the argument that authority without capability leads to formalistic supervision. Such supervision is characterized by audits focused on document completeness rather than evaluating program effectiveness and strategic risk control. In these conditions, audit recommendations tend to be administrative and do not address the root causes of governance problems. From the perspective of public organization theory, institutional capability relates to an organization's ability to manage resources effectively and adaptively. De Vries and Nemec (2013) state that modern public sector reform requires supervisory institutions to transform from mere compliance monitors into strategic management partners (De Vries & Nemec, 2026). This transformation requires a paradigm shift for internal auditors, from "watchdog" to "trusted advisor."

Getie and Wondim (2007) state that public sector internal audit effectiveness is strongly influenced by auditor competence and management support (Masoud, 2025). Competence includes understanding audit standards, risk analysis techniques, performance auditing, and the use of information technology. In the context of DKI Jakarta as a province with high fiscal complexity, auditors are required to understand performance-based budgeting systems, electronic procurement of goods and services, and the management of high-value assets. Without adequate competence, auditors will struggle to identify strategic risks embedded in public policies.

In addition to technical competence, APIP capability is also closely related to professional integrity. OECD (2020) emphasizes that an effective internal supervisory system must be built on a culture of integrity (OECD 2023, 2023). This culture creates a control environment that encourages compliance not out of fear of sanctions but due to ethical awareness. Within this framework, strengthening APIP capability cannot be separated from reinforcing organizational integrity values.

In practice, one of the key determinants of supervisory effectiveness is the quality of risk-based audit planning. Modern internal audit standards require a risk-based auditing approach, where audit priorities are determined by the level of risk and its impact on organizational objectives. Through this approach, APIP can allocate resources more efficiently and focus on strategic areas such as infrastructure budget management, public subsidies, and social spending.

In DKI Jakarta, the complexity of managing a large regional budget requires APIP to possess strong analytical capabilities. The digitalization of regional financial systems presents both opportunities and challenges. On one hand, electronic systems improve data accessibility; on the other hand, auditors must have sufficient digital literacy to analyze big data and detect transactional anomalies. The World Bank (Bank, 2020) emphasizes that data analytics-based supervision is a global trend in strengthening fiscal transparency (Moss & Buachoom, 2026).

The effectiveness of supervision is also influenced by the follow-up mechanism for audit recommendations. APIP capability loses its meaning if recommendations are not implemented. Power (2021), in the concept of the audit society, explains that audits generate public legitimacy when their findings lead to real change (Power, 2026). Therefore, effectiveness is measured not only by the number of findings but also by the rate of recommendation implementation and its impact on system improvement.

In the context of DKI Jakarta, the follow-up monitoring mechanism needs to be integrated into the performance evaluation system of regional apparatus. Christensen and Lægreid (2020) state that modern governance requires a balance between control and trust (Miao et al., 2026). APIP must be able to conduct supervision without creating bureaucratic resistance. This requires a collaborative and solution-oriented communication approach.

In addition to internal factors, APIP capability is also influenced by the external environment, including national regulations and oversight by the Audit Board of Indonesia (BPK). Synergy between APIP and BPK is an important element in creating a layered supervisory system. Mardiasmo (2021) emphasizes that strong internal supervision strengthens the quality of financial reporting before external audits are conducted (Hartanti et al., 2026). Strengthening APIP capability in DKI Jakarta must also consider talent management aspects. Recruiting auditors with backgrounds in accounting, law, risk management, and information technology is a strategic necessity. Certification programs such as Certified Government Internal Auditor (CGIA) and risk-based audit training need to be expanded. Without sustained investment in human resources, capability enhancement will remain merely administrative.

Furthermore, supervisory effectiveness is determined not only by individual capacity but also by the organizational system. Hood and Dixon (2015) remind us that administrative reform without clear performance measurement can increase bureaucratic costs without improving public service quality (Dickson et al., 2026). Therefore, strengthening APIP capability must be accompanied by measurable performance indicators and periodic evaluation. Conceptually, APIP capability can be mapped into four main dimensions: (1) professional competence of auditors, (2) structural independence, (3) integration of risk management, and (4) support from regional leadership. These dimensions are interrelated and jointly determine supervisory effectiveness. If one dimension weakens, the overall supervisory system will be compromised.

Thus, APIP capability is not merely a status level in national assessments but a dynamic condition that must be continuously strengthened through human resource investment, organizational culture transformation, and digital technology integration. In the context of the DKI Jakarta Provincial Government, enhancing capability toward a risk-based and integrity-driven supervisory model is a prerequisite for sustainable public accountability. The effectiveness of APIP authority is ultimately determined by the extent to which this capability is translated into tangible improvements in local government governance.

Independence and Power Relations

Power (2021), in the concept of the audit society, explains that modern auditing functions as a mechanism for producing public trust. However, audits are only effective when they maintain professional autonomy (Power, 2026). Sitorus (2025) demonstrate that APIP independence is positively correlated with the quality of audit results. In local government practice, the position of APIP under the regional head often creates a structural dilemma, particularly when audit objects are directly related to the leader's strategic policies. Christensen and Lægreid (2020) state that the balance between capacity and legitimacy is the key to modern government effectiveness (Miao et al., 2026). This implies that APIP must possess both political support and an independent professional space to ensure effective governance and credible oversight.

SPIP Maturity and Performance Accountability

Setiawan and Sari (2022) found that the maturity of the Government Internal Control System (SPIP) significantly influences improvements in local government performance accountability. This finding indicates that the quality of internal control is not merely an administrative aspect but a strategic determinant in building accountable governance. A mature SPIP establishes a strong control environment, clarifies the division of authority, strengthens risk management, and fosters a culture of compliance across all organizational units. In the context of local government, SPIP maturity is an important indicator for assessing whether the control system functions as an instrument for preventing deviations or merely as a regulatory formality.

Conceptually, SPIP consists of five main components: control environment, risk assessment, control activities, information and communication, and monitoring. SPIP maturity reflects the extent to which these five components are implemented consistently and in an integrated manner. The Government at a Glance 2023 (2023) emphasizes that countries with strong internal control systems tend to demonstrate higher levels of fiscal transparency and lower risks of corruption. This indicates that internal control is not only an administrative instrument but also part of the broader public integrity architecture.

A strong control environment begins with leadership commitment to integrity and accountability. Without exemplary leadership, the control system tends to lose its moral legitimacy. In the context of the DKI Jakarta Provincial Government, the commitment of the regional head and heads of regional apparatuses to SPIP implementation is a prerequisite for the effectiveness of internal supervision. This commitment is reflected in risk management policies, the strengthening of internal control units, and budget allocations for human resource capacity development.

Risk assessment is a central component of SPIP maturity. Local governments that have achieved higher maturity levels generally maintain a risk register that is updated periodically and used as a basis for program planning and internal auditing. Integrating risk management into planning and budgeting processes enables the early identification of potential program failures, budget inefficiencies, and procedural irregularities. Thus, SPIP functions as an early warning system. Effective control activities also require well-documented procedures, a clear division of responsibilities, and transparent authorization and verification mechanisms. In a complex local government structure such as DKI Jakarta, control activities must be capable of anticipating risks in strategic sectors such as procurement of goods and services, infrastructure development, public subsidies, and asset management. Without systematic control activities, potential budget leakages and inefficiencies become difficult to prevent.

The information and communication component of SPIP is increasingly relevant in the digital era. An integrated regional financial information system enables data transparency and real-time access to information. The OECD 2023 (2023) further emphasizes that fiscal transparency is strongly influenced by the quality of information systems supporting internal control. In DKI Jakarta, the integration of SPIP with performance-based planning and budgeting systems is a key indicator of supervisory effectiveness. Performance-based budgeting requires that each budget allocation be linked to measurable output and outcome indicators. A mature SPIP ensures that these indicators are not only formally established but also consistently monitored.

Monitoring is the final component that determines the sustainability of SPIP. Monitoring is conducted not only through internal audits but also through routine performance evaluations and periodic reporting. Setiawan and Sari (2022) emphasize that increased SPIP maturity contributes to greater consistency in performance reporting and a reduction in external audit findings. In other words, a mature SPIP strengthens report quality before it is examined by external auditors.

From a governance perspective, SPIP maturity reflects an organization's level of capability in managing risk and accountability. Organizations with low SPIP maturity tend to be reactive, acting only after findings or violations occur. Conversely, organizations with high SPIP maturity are preventive and adaptive to changes in the strategic environment. In the context of DKI Jakarta, which faces complex fiscal and social dynamics, a preventive approach is essential.

Furthermore, the integration of SPIP with the regional performance evaluation system determines its effectiveness. Internal control that is not connected to performance evaluation risks becoming procedural and having limited impact on improving public service quality. Therefore, SPIP must be an integral part of the performance management cycle, from planning and implementation to evaluation. Empirically, increased SPIP maturity also contributes to improved audit opinions on financial reports and a reduction in recurring audit findings. This demonstrates that SPIP is not merely a regulatory obligation but a strategic instrument for enhancing the credibility of local governments. In the context of DKI Jakarta, its status as the national capital and economic center demands higher accountability standards than other regions.

Thus, it can be concluded that SPIP maturity has a strong relationship with local government performance accountability. A mature SPIP strengthens the control environment, improves risk management quality, supports fiscal transparency, and ensures consistency in performance reporting. The integration of SPIP with performance-based planning and budgeting systems in DKI Jakarta serves as a concrete indicator of internal supervisory effectiveness. Therefore, strengthening SPIP maturity should be a sustained strategic agenda in efforts to improve public accountability and the overall quality of local government governance.

Governance Reform and Transformation of Supervisory Culture

De Vries and Nemec (2013) explain that modern public sector reform is moving toward a collaborative governance model that emphasizes partnerships between government, the private sector, and civil society (De Vries & Nemec, 2026). In this paradigm, bureaucracy is no longer understood as a closed hierarchical entity but as a network of institutions interacting to achieve public goals. This shift has a direct impact on the function of internal supervision. Supervision is no longer positioned as a repressive instrument that merely identifies errors but as a preventive and consultative mechanism that helps organizations achieve optimal performance.

In this context, the role of APIP is undergoing a conceptual transformation. If, in the previous era, supervision was synonymous with compliance checks and rule enforcement, then in the collaborative governance model, supervision is directed toward supporting risk management, improving planning quality, and ensuring program effectiveness. Internal auditors become strategic partners for regional leaders in identifying potential risks and formulating system improvement solutions. This approach requires a shift in organizational culture, where regional apparatus no longer perceive audits as a threat but as an institutional learning instrument.

The transformation toward preventive and consultative supervision is also in line with the development of international auditing standards. The International Federation of Accountants (Amalia, 2023) encourages the digitalization of internal audits as a strategic step to increase transparency and efficiency. Digital auditing enables real-time monitoring of budget management, big data analytics, and early detection of transactional anomalies. With this technology, auditors are no longer limited to periodic sample-based examinations but can perform continuous auditing. Digitalization of supervision has significant implications for local governments with high fiscal complexity such as DKI Jakarta. The integration of regional financial systems, e-budgeting, and e-procurement creates a large and dynamic volume of data. Without support from analytical technologies, auditors will find it difficult to comprehensively identify risk patterns. Therefore, supervisory reform must include investment in technological infrastructure and strengthening auditors' digital literacy.

However, digitalization is not a standalone solution. Hood and Dixon (2015) remind us that administrative reform without effectiveness evaluation can actually increase bureaucratic costs and create new layers of unproductive procedures (Dickson et al., 2026). Reform oriented solely toward symbolic modernization risks producing additional administrative burdens without improving the quality of public services. Therefore, supervisory reform must be outcome-based, not merely output-based.

An outcome-based approach requires APIP to assess the extent to which audit recommendations contribute to improving program performance and the quality of public services. Success indicators should no longer be measured by the number of audits conducted but by the real impact on budget efficiency, risk reduction, and increased public trust. In the context of collaborative governance, outcome-based supervision also demands cross-agency coordination and public information transparency.

Modern supervisory reform also requires integration between risk management and strategic planning. The collaborative governance model recognizes that risks are not only financial but also reputational, social, and political. Therefore, internal auditors need multidisciplinary competencies, including public policy, project management, and information technology. This approach enables supervision to function as an instrument for strengthening organizational capacity, not merely as a corrective mechanism.

In practice, the shift toward preventive and digital supervision requires changes in organizational structure and leadership patterns. Adaptive and innovation-oriented leadership is a key factor for successful reform. Without the commitment of regional leaders, digital transformation risks stalling at the technical implementation stage without changing organizational culture. Therefore, supervisory reform must be designed as a comprehensive organizational change process.

Furthermore, collaborative governance demands transparency and public participation. The digitalization of audits opens opportunities for broader public access to budget management information. This transparency not only increases accountability but also strengthens the legitimacy of local governments. However, transparency must be balanced with data protection and information security to avoid generating new risks.

Outcome-based reform also requires a measurable and sustainable evaluation system. Evaluation should be conducted not only on audit objects but also on APIP's performance. Indicators such as the rate of recommendation follow-up completion, response time, and the impact of system improvements must be integrated into internal supervisory performance measurement. Thus, reform does not stop at procedural change but leads to improved governance quality.

In the context of DKI Jakarta, the implementation of collaborative governance and audit digitalization has strategic relevance given the complexity of budget management and high demands for public transparency. Supervisory reform must be directed toward technology integration, improving auditor competence, and strengthening a collaborative culture among regional apparatus. Without a comprehensive approach, reform risks becoming mere administrative modernization without substantive impact.

Thus, it can be concluded that internal supervision reform in the modern era must be based on three main pillars: collaboration, digitalization, and outcome orientation. Preventive and consultative supervision, supported by digital technology and impact-based evaluation, will strengthen accountability and improve the quality of local government governance sustainably.

Implementation Challenges in DKI Jakarta

Based on institutional analysis, the effectiveness of APIP authority in improving the accountability of the DKI Jakarta Provincial Government still faces several structural and operational challenges. These challenges are not merely technical but reflect complex organizational dynamics and bureaucratic culture. Four main issues that have emerged include the limited number of certified auditors, a high audit workload, organizational resistance to audit findings, and delays in follow-up on recommendations. These four factors are interrelated and directly affect the quality and impact of internal supervision.

First, the limited number of certified auditors is a fundamental obstacle to increasing APIP capability. Professional certifications such as Certified Government Internal Auditor (CGIA) or risk-based audit certifications are not only symbols of competence but also indicators of auditor readiness to carry out modern supervisory functions. In a government organization with fiscal complexity like DKI Jakarta, auditors are required to understand performance auditing, risk management, electronic procurement, and digital-based financial systems. Without the support of auditors with adequate competence and certification, the quality of risk analysis and system improvement recommendations may be less than optimal.

The limited number of certified human resources also affects workload distribution. The number of auditors is not proportional to the number of regional apparatus and strategic programs, causing the audit scope to be very broad. This often encourages a compliance-based audit approach with limited sampling rather than in-depth audits capable of identifying systemic risks. As a result, supervision tends to be administrative in nature and has not fully provided strategic added value.

Second, the high audit workload is a direct consequence of the complexity of regional governance. The DKI Jakarta Provincial Government manages a large budget and oversees various cross-sectoral programs, ranging from infrastructure, transportation, education, health, to social assistance. Each sector has different risk characteristics. The high audit workload involves not only the number of audit objects but also time pressure to complete audit reports and monitor follow-up actions.

Under conditions of high audit workload, auditors often face a dilemma between quantity and quality. Focusing on timely report completion can reduce the depth of analysis. Conversely, in-depth audits require more time and resources. Without mature risk-based priority management, APIP risks experiencing overload that negatively affects supervisory effectiveness.

Third, organizational resistance to audit findings is an equally significant cultural challenge. In bureaucratic practice, audit findings are often perceived as criticism or a threat to the reputation of the work unit. This perception can lead to defensive attitudes, even rejection of recommendations provided. Resistance is not always explicit; it often appears in the form of delays in clarification, submission of incomplete data, or administrative justification for system weaknesses.

Organizational resistance shows that supervisory effectiveness depends not only on auditor capacity but also on the accountability culture within regional apparatuses. Effective supervision requires a paradigm shift in which audits are understood as a mechanism for learning and continuous improvement. Without this cultural change, audit recommendations will be difficult to implement substantively.

Fourth, delays in follow-up on recommendations are the most concrete indicator of supervisory effectiveness. The World Bank (2020) emphasizes that the effectiveness of public oversight is strongly influenced by the follow-up mechanism for audit recommendations (Moss & Buachoom, 2026). Audits that produce many findings have no significant impact if recommendations are not implemented consistently and on time. Therefore, the rate of recommendation resolution is a key measure of the success of the internal supervisory system.

Delays in follow-up are often caused by several factors, including lack of commitment from heads of regional apparatus, limited budgets for system improvements, and weak internal monitoring mechanisms. In some cases, audit recommendations require procedural changes or organizational restructuring that cannot be implemented immediately. However, without a clear schedule and monitoring mechanism, follow-up risks being delayed indefinitely.

An effective follow-up monitoring mechanism requires an integrated information system capable of tracking the progress of recommendation implementation in real time. The digitalization of supervision is highly relevant in this context. With a digital system, APIP can monitor the status of recommendations, identify work units that are slow in follow-up, and report progress to regional leaders periodically. This transparency encourages collective accountability.

Furthermore, strengthening the commitment of regional leaders is a key factor. Follow-up on recommendations will be more effective if it becomes part of the performance evaluation of heads of regional apparatuses. The integration of audit results into the performance appraisal system creates incentives for regional apparatuses to promptly implement improvements. Without clear incentives and consequences, audit recommendations tend to be viewed as mere administrative obligations.

These four challenges show that the effectiveness of APIP authority is determined not only by formal regulations but also by institutional capacity and organizational culture dynamics. Increasing the number of certified auditors, implementing risk-based audit workload management, transforming accountability culture, and establishing an integrated follow-up monitoring system are prerequisites for enhancing the impact of supervision.

Thus, internal supervision reform in DKI Jakarta needs to be directed toward a systemic approach that includes human resource capacity building, optimization of audit planning, strengthening leadership commitment, and digitalization of follow-up mechanisms. Only with such a comprehensive approach can APIP authority function effectively in improving accountability and the quality of local government governance in a sustainable manner.

Analytical Synthesis

From the overall analysis, the effectiveness of APIP authority in DKI Jakarta is determined by five key variables; (1) Institutional capability, (2) Professional independence, (3) Commitment of regional leaders, (4) SPIP maturity, and (5) Digital governance. Moreover, Nadirsyah et al. (2024) emphasize that local internal audit reform must be based on risk management and public integrity.

Table 1. Key Variables of APIP Supervisory Effectiveness and Strategic Implications for DKI Jakarta

Number	Key Variable	Current Status in DKI Jakarta	Strategic Implication for APIP Strengthening
1	Institutional Capability	Partially achieved Level 3 (Integrated); limited certified auditors	Expand CGIA certification; invest in risk-based audit training
2	Professional Independence	Structurally positioned under Governor; bureaucratic intervention risk	Establish professional audit charter; strengthen functional independence mechanisms
3	Regional Leadership Commitment	Varies; follow-up on audit recommendations inconsistent	Integrate audit follow-up into SKPD performance evaluation systems
4	SPIP Maturity	Progressing; risk registers and periodic evaluations in place	Integrate SPIP into performance-based budgeting; mandatory risk register updates
5	Digital Governance Integration	e-budgeting and e-procurement active; continuous audit platform limited	Deploy real-time audit monitoring dashboard; build auditor digital literacy capacity

Source: Author’s synthesis based on document analysis and academic literature (2024–2026)

CONCLUSION

This study demonstrates that the effectiveness of APIP authority in enhancing the accountability of the DKI Jakarta Provincial Government is shaped by an interplay of normative, institutional, and cultural factors. Formally, APIP possesses sufficient regulatory authority to conduct audits, reviews, and evaluations. However, normative adequacy alone does not guarantee substantive supervisory effectiveness. The study identifies five interdependent determinants: (1) institutional capability, (2) professional independence, (3) regional leadership commitment, (4) SPIP maturity, and (5) digital governance integration. Structural challenges including a limited number of certified auditors, high audit workloads, organizational resistance, and delays in following up on recommendations remain critical barriers.

Supervisory reform in DKI Jakarta must therefore pursue three strategic pillars: (1) strengthening APIP institutional integrity and human resource capacity toward Level 3 Internal Audit Capability Model (IACM) certification; (2) accelerating digital audit transformation through e-audit platforms, big data analytics, and real-time recommendation monitoring systems; and (3) cultivating a risk-based supervisory culture that positions APIP as a trusted governance partner rather than a mere compliance enforcer. This reform agenda is fundamental to shifting public accountability from procedural compliance toward genuine transparency-based governance and public trust. Future research should empirically examine the causal pathways between APIP capability levels and accountability outcomes across different Indonesian regions, employing mixed-methods or quantitative approaches to strengthen generalizability.

ACKNOWLEDGEMENT

The authors would like to express their sincere gratitude to the Institut Pemerintahan Dalam Negeri for its academic support in the preparation of this article. The authors also extend their appreciation to all parties who provided information, insights, and assistance during the research process. Their contributions were highly valuable in supporting the completion of this study.

AUTHOR CONTRIBUTION STATEMENT

Ronny Berty Talapessy contributed to the formulation of the research idea, development of the research framework, data collection, and preparation of the initial manuscript. Murtir Jeddawi contributed to strengthening the theoretical foundation, reviewing the research design, and providing academic supervision throughout the writing process. Hyronimus Rowa contributed to data analysis, interpretation of findings, and refinement of the discussion section. Baharudin Tahir contributed to manuscript review, critical revision, and finalization of the article. All authors read, reviewed, and approved the final manuscript.

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